AMENDMENTS TO THE CLAIMS

The listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

- 1. (Previously Presented) A method for analyzing a financial impact of a resource reduction action, said method comprising:
 - identifying a plurality of surplus employee data records, each surplus employee data record corresponding to an employee;
 - retrieving a compensation amount corresponding to each identified surplus employee data record;
 - calculating a total savings amount by summing the retrieved compensation amounts;
 - identifying a severance pay formula corresponding to each surplus employee data record;
 - determining a severance amount for each employee by applying the identified severance pay formula to the corresponding surplus employee data record;
 - calculating a total severance amount by summing each of the severance amounts;
 - comparing the total severance amount to a budgeted severance amount; modifying the severance pay formula in response to the comparison;
 - re-determining the severance amount for each employee by applying the modified severance pay formula to the corresponding surplus employee data record, resulting in a re-determined severance pay amount corresponding to each surplus employee data record;
 - recalculating the total severance amount by summing each of the re-determined severance amounts;

- in response to the recalculating, comparing each of the surplus employee data records to one or more additional compensation guidelines, wherein one or more of the additional compensation guidelines are selected from the group consisting of organizational guidelines, local laws, state laws, and national laws:
- determining additional severance pay amounts, based on the additional compensation guidelines, for a selected set of surplus employee data records, wherein the selected set of surplus employee data records includes one or more of the surplus employee data records; and adding the additional severance pay amounts to the re-determined severance pay amounts for each of the surplus employee data records in the

selected set of surplus employee data records.

- 2. (Canceled)
- 3. (Canceled)
- 4. (Canceled)
- 5. (Previously Presented) The method as described in claim 1 further comprising: estimating an expected severance cost, the estimating including:
 - identifying a surplus percentage for one or more groups of employees; calculating an average severance amount for each of the groups of employees;
 - calculating expected group severance costs by multiplying each group's average severance amount by the group's surplus percentage; and calculating the expected severance cost by summing the expected group severance costs.
- 6. (Previously Presented) The method as described in claim 1 further comprising: comparing the total savings amount to a desired savings amount;

modifying the number of surplus employee data records based on the comparing; selecting a second plurality of surplus employee data records based on the modified number of surplus employee data records;

identifying the compensation amount corresponding to each selected surplus employee data record; and

calculating a second total savings amount by summing the identified compensation amounts.

7. (Original) The method as described in claim 1 further comprising: estimating an expected savings amount, the estimating including: identifying a surplus percentage for one or more groups of employees; calculating an average compensation for each of the groups of employees;

calculating expected group savings amounts by multiplying each group's average compensation by the group's surplus percentage; and calculating the expected savings amount by summing the expected group savings amounts.

- 8. (Canceled)
- 9. (Canceled)
- 10. (Canceled)
- 11. (Canceled)
- 12. (Canceled)
- 13. (Canceled)
- 14. (Canceled)
- 15. (Canceled)

- 16. (Canceled)
- 17. (Canceled)
- 18. (Canceled)
- 19. (Canceled)
- 20. (Canceled)